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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-26
EMPLOYEE MATTERS (PENSION)
100.0 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 03/31/07
Bill Number: 1156471

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	02/07/07	0.20	CONFERRED WITH J. SHEEHAN RE: PBGC ISSUES (0.2) .
MARAFIOTI KA	02/08/07	1.50	CORRESPONDENCE EXCHANGE RE: PBGC ISSUES (0.1); REVIEW COUNTERPROPOSAL OF PBGC (0.2); REVIEW CORRESPONDENCE FROM W. SOLLEE RE: IRS (0.2); REVIEW DRAFT CORRESPONDENCE TO PBGC RE: COUNTERPROPOSAL (0.4); TELECONFERENCE WITH J. SHEEHAN, K. COBB, W. SOLLEE, AND K. WILLIAMS RE: PBGC ISSUES (0.6) .
MARAFIOTI KA	02/12/07	0.80	CORRESPONDENCE RE: PBGC MATTERS (0.1); REVIEW AND REVISE PROPOSED CORRESPONDENCE TO PBGC RE: COUNTERPROPOSAL (0.6); CORRESPONDENCE WITH K. COBB RE: SAME (0.1) .
		2.50	
Total Partner		2.50	
TOTAL TIME		<u>2.50</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 04/30/07
Bill Number: 1156504

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	03/06/07	0.50	REVIEW MATERIAL RE: PBGC MATTERS (0.5).
MARAFIOTI KA	03/19/07	1.90	REVIEW REVISED PBGC PROPOSAL AND MEETING AGENDA (0.6); TELECONFERENCE WITH K. COBB AND WILL SOLLEE RE PBGC MATTERS (0.5); TELECONFERENCE WITH K. COBB (0.1); RESEARCH PBGC ISSUES (0.7).
MARAFIOTI KA	03/20/07	0.10	EXCHANGE OF CORRESPONDENCE WITH COMPANY AND ROTHSCHILD RE PBGC MATTERS (0.1).
		2.50	
Total Partner		2.50	
WHARTON JN	03/29/07	1.00	MEET WITH S. CALE OF DELPHI RE: PENSION ISSUE (1.0).
		1.00	
Total Associate		1.00	
TOTAL TIME		<u>3.50</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 04/30/07
Bill Number: 1156504

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	1.38
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	3.59
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	0.14
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	1.57
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	0.32
		TOTAL TELEPHONE EXPENSE-ECRS ONLY	\$7.00
		TOTAL MATTER	\$7.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 05/31/07

Bill Number: 1158919

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	04/16/07	0.20	REVIEW SECTION OF 8K RE: PENSION AND CORRESPOND WITH L. HASSEL RE: SAME (0.2).
MARAFIOTI KA	04/17/07	0.60	REVIEW IRS PROPOSAL (0.5) AND TELECONFERENCE WITH K. COBB RE: SAME (0.1).
MARAFIOTI KA	04/20/07	1.90	CONFERRED WITH J. SHEHAN RE: PBGC (0.2) AND REVIEW CORRESPONDENCE FROM KAREN COBB AND MARK BROUDE (0.2); ANALYZE PBGC ISSUES IN PREPARATION FOR MOTION RE: WAIVER CONDITION APPROVAL (1.5).
MARAFIOTI KA	04/25/07	0.50	CONFERRED WITH J. SHEEHAN RE: IRS WAIVER (0.1); REVIEW IRS SALARIED PLAN WAIVER (0.3); COMMUNICATIONS WITH K. COBB RE: IRS SALARIED PLAN WAIVER (0.1).
MARAFIOTI KA	04/26/07	0.40	TELECONFERENCES WITH K. COBB RE: IRS FUNDING WAIVER (0.4).
MARAFIOTI KA	04/27/07	1.00	TELECONFERENCE WITH K. COBB RE: IRS FUNDING WAIVER (0.1); TELECONFERENCE WITH COBB AND W. SOLLEE RE: EXCISE TAX ISSUE (0.1) AND RELATED CORRESPONDENCE (0.6); CORRESPONDENCE EXCHANGE WITH COMPANY, CREDITORS' COMMITTEE COUNSEL RE: IRS WAIVER LETTERS (0.2).
MARAFIOTI KA	04/30/07	1.50	CORRESPONDENCE RE: PBGC ISSUES (0.3); REVIEW DTM SLIDES RE: PENSION ISSUES (0.5); WORK ON PENSION SECTION OF PLAN ISSUES LIST (0.7).

6.10

Total Partner

6.10

FERN DM	04/23/07	0.70	REVIEW PLEADINGS RE: AUTHORITY TO MAKE CERTAIN PENSION PAYMENTS (0.7).
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~~0.70~~

GRANT K	04/11/07	3.80	RESEARCH RE: 414(L) TRANSACTION (3.8).
GRANT K	04/23/07	7.30	REVIEW BACKGROUND MATERIALS RE: IRS/PBGC FUNDING WAIVER (3.8); RESEARCH RE: SAME (1.4); DRAFT SUMMARY RE: SAME (2.1).
GRANT K	04/25/07	7.30	CONTINUE TO WORK ON IRS/PBGC WAIVER MOTION (1.8); REVIEW PROPOSALS FROM IRS RE: SAME (1.9); PERFORMED LEGAL RESEARCH RE: SAME (3.6).
GRANT K	04/26/07	8.20	CONTINUE TO WORK ON MOTIONS TO APPROVE PENSION SETTLEMENT WITH IRS AND PBGC (6.4); RESEARCH RE: SAME (1.8).
GRANT K	04/27/07	5.30	CONTINUE REVISIONS TO MOTION TO APPROVE AGREEMENT WITH PBGC AND IRS (5.3).

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		31.90	
HARDIN AS	04/24/07	1.30	WORKING GROUP CONFERENCE CALL RE: EMPLOYMENT TAX ISSUES (0.6); REVIEW MATERIALS AND DRAFT MEMO RE: SAME (0.7).
HARDIN AS	04/25/07	1.50	REVIEW AND ANALYZE BACKGROUND MATERIAL ON PENSION ISSUE (1.5).
HARDIN AS	04/27/07	1.10	REVIEW DRAFT PLEADING RE: PENSION TAX LIABILITY (0.9); REVIEW DRAFT PLEADING RE: EMPLOYMENT TAX ISSUES (0.2).
		3.90	
STUART NL	04/20/07	2.20	INTERNATIONAL CONFERENCE RE: 414 (L) ASSUMPTION ISSUES (0.5); BEGIN RESEARCH RE: 414 (L) 1.7).
		2.20	
Total Associate		38.70	
TOTAL TIME		<u>44.80</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 05/31/07
Bill Number: 1158919

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	04/10/07	Copy Center, D	4.00
		TOTAL IN-HOUSE REPRODUCTION	\$4.00
Westlaw	04/23/07	Grant K	120.62
Westlaw	04/26/07	Grant K	195.87
Westlaw	04/27/07	Grant K	56.51
		TOTAL WESTLAW	\$373.00
		TOTAL MATTER	\$377.00

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Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 06/30/07
Bill Number: 1166514

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	05/01/07	0.20	REVIEW IRS/PBGC WAIVER LETTERS AND EMAIL FROM J. SHEEHAN (0.2).
BUTLER, JR. J	05/08/07	0.20	EMAILS TO/FROM J. SHEEHAN AND B. SAX RE: IRS/PBGC WAIVER MOTION (0.2).
BUTLER, JR. J	05/24/07	0.30	CONTINUE TO PREPARE FOR MAY 31ST OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE: IRS/PBGC WAIVER MOTION INCLUDING REVIEW OF CREDITORS' COMMITTEE RESPONSE (0.3).
BUTLER, JR. J	05/29/07	0.30	CONTINUE TO PREPARE FOR MAY 31ST OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE: IRS/PBGC WAIVER MOTION (0.3).
BUTLER, JR. J	05/31/07	0.30	PREPARE FOR (0.2) AND ATTEND (0.1) OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE: IRS/PBGC WAIVER MOTION.
		1.30	
MARAFIOTI KA	05/03/07	1.30	BEGIN REVIEW OF MOTION RE: IRS FUNDING WAIVERS (1.3).
MARAFIOTI KA	05/04/07	1.30	CONTINUE TO WORK ON IRS FUNDING WAIVER MOTION (1.1); RELATED CORRESPONDENCE (0.2).
MARAFIOTI KA	05/06/07	0.30	CONSIDER ISSUES IN CONNECTION WITH PBGC (0.3).
MARAFIOTI KA	05/07/07	0.60	REVIEW PROPOSED CHANGES TO IRS FUNDING WAIVER MOTION (0.3); CORRESPONDENCE TO CLIENT RE: SAME (0.3).
MARAFIOTI KA	05/08/07	1.10	CONTINUE REVISIONS TO IRS PENSION FUNDING WAIVER MOTION (0.9); RELATED CORRESPONDENCE (0.2).
MARAFIOTI KA	05/09/07	0.70	COMMUNICATIONS WITH COMPANY AND CO-COUNSEL RE: REVISIONS TO IRS FUNDING WAIVER MOTION (0.6); CORRESPONDENCE WITH LATHAM RE: MOTION (0.1).
MARAFIOTI KA	05/10/07	0.50	REVISE IRS FUNDING WAIVER MOTION (0.4); TELECONFERENCE AND CORRESPONDENCE WITH K. COBB RE: SAME (0.1).
MARAFIOTI KA	05/11/07	1.50	WORK ON ISSUES RE: SERVICE OF IRS MOTION (0.3); REVIEW AND REVISE IRS FUNDING WAIVER NOTICE (0.3), ORDER (0.3), AND EXTENSIVE CORRESPONDENCE EXCHANGES RE: SAME (0.6).
MARAFIOTI KA	05/15/07	0.40	RESEARCH PBGC LIEN ISSUE (0.4).
MARAFIOTI KA	05/16/07	0.20	CORRESPONDENCE RE: PBGC ISSUES (0.2).
MARAFIOTI KA	05/23/07	0.20	ANALYZE PLAN ISSUES RE: PBGC (0.2).

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MARAFIOTI KA	05/24/07	0.20	REVIEW COMMITTEE RESPONSE TO MOTION TO APPROVE IRS PENSION FUNDING WAIVER AND RELATED CORRESPONDENCE (0.2).
MARAFIOTI KA	05/29/07	0.40	REVIEW LEAD PLAINTIFFS' RESPONSE TO ERISA MOTION (0.2); CORRESPONDENCE EXCHANGE BETWEEN COMPANY AND PBGC RE: L/C ISSUE (0.2).
MARAFIOTI KA	05/30/07	1.60	CONSIDER ISSUES IN CONNECTION WITH MOTION TO APPROVE IRS FUNDING WAIVER (0.2) AND PREPARE FOR HEARING IN CONNECTION WITH SAME (0.5); TELECONFERENCE WITH K. MORRIS AND B. BANGERT AT PBGC RE: SAME (0.1); ANALYZE PBGC PLAN VOTING ISSUES (0.4) AND RESEARCH ISSUES RE: SAME (0.2); CORRESPONDENCE TO CLIENT RE: SAME (0.2).

10.30

Total Partner

11.60

MATZ TJ	05/02/07	1.20	REVIEWING AND COMMENTING ON PBGC/IRS WAIVERS MOTION (1.2).
MATZ TJ	05/03/07	0.60	TELECONFERENCE FROM CHAMBERS RE: ERISA ACTION ORDER (0.2); FURTHER REVIEW AND REVISIONS TO PBGC/IRS WAIVERS MOTION (0.4).
MATZ TJ	05/07/07	0.40	FURTHER REVIEW OF PBGC/IRS SETTLEMENT APPROVAL MOTION (0.4).
MATZ TJ	05/08/07	0.90	CONSIDERING AND REVIEWING IRS/PBGC WAIVER MOTION MATTERS (0.5); FURTHER REVIEWING AND COMMENTING ON PBGC MOTION (0.4).
MATZ TJ	05/24/07	0.50	FURTHER COMMENT ON PBGC/IRS SCRIPT (0.5).
MATZ TJ	05/31/07	0.40	CORRESPONDENCE WITH D. SHERBIN RE: PBGC ORDER (0.2); TELECONFERENCE WITH CHAMBERS RE: SAME (0.1); TELECONFERENCE WITH D. SHERBIN RE: PBGC ORDER (0.1).

4.00

Total Counsel

4.00

GANITSKY DI	05/31/07	1.20	RESEARCH RE: FUNDING WAIVERS (1.2).
		1.20	

GRANT K	05/02/07	2.10	REVISED PBGC/IRS SETTLEMENT MOTION (2.1).
GRANT K	05/03/07	4.40	CONTINUED WORK ON PBGC MOTION AND REVISION OF SAME (4.4).
GRANT K	05/04/07	2.80	CONTINUED WORK ON PBGC MOTION (2.8).
GRANT K	05/06/07	2.80	REVISIONS TO PBGC MOTION (2.5); EMAIL RE: SAME. (0.3).

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GRANT K	05/07/07	0.40	REVIEWED CHANGES TO IRS/PBGC MOTION. (0.4).
GRANT K	05/09/07	1.30	REVISED ORDER (0.6) AND DRAFTED NOTICE (0.7) RE: IRS PENSION FUNDING WAIVER MOTION.
GRANT K	05/11/07	2.40	ATTENTION TO FINALIZING FILING AND SERVICING PBGC/IRS MOTION (2.4).
GRANT K	05/23/07	3.20	WORK ON HEARING PREPARATION MATERIALS FOR PBGC/IRS PENSION FUNDING WAIVER MOTION. (3.2).
GRANT K	05/24/07	2.30	CONTINUED WORK ON HEARING PREPARATION MATERIALS FOR PENSION FUNDING SETTLEMENT MOTION (2.3).
		21.70	
HARDIN AS	05/07/07	3.90	REVISE PLEADINGS RELATED TO PENSION FUNDING (3.9).
HARDIN AS	05/08/07	4.50	REVIEW AND REVISE MOTION RE: PENSION WAIVERS (4.5).
HARDIN AS	05/23/07	3.80	DRAFT AND REVISE SCRIPT RE: PENSION FUNDING WAIVER MOTION (3.8).
HARDIN AS	05/24/07	0.70	REVIEW UCC STATEMENT IN RESPONSE TO PENSION FUNDING WAIVER MOTION (0.2); WORKING GROUP EMAIL EXCHANGE RE: SAME (0.3); REVIEW UPDATED SCRIPT RE: IRS PENSION FUNDING WAIVER MOTION (0.2).
HARDIN AS	05/25/07	0.40	REVISE SCRIPT RE: IRS PENSION FUNDING WAIVER MOTION (0.4).
HARDIN AS	05/29/07	0.30	REVIEW WORKING GROUP EMAIL EXCHANGE RE: IRS PENSION FUNDING WAIVER MOTION (0.3).
		13.60	
Total Associate		36.50	
ZSOLDOS AF	05/11/07	1.50	FINAL PREPARATIONS ON PLEADINGS (0.5) AND ELECTRONICALLY FILE IRS MOTION ON DOCKET (0.6); DISTRIBUTE FILED PLEADING AND RECEIPT (0.2); COORDINATE SERVICE RE: SAME (0.2).
ZSOLDOS AF	05/31/07	0.80	REVIEW IRS ORDER AS ENTERED AGAINST ORDER AS FILED (0.7); DISTRIBUTE SAME (0.1).
		2.30	
Total Legal Assistant		2.30	
TOTAL TIME		<u>54.40</u>	